

KPMG Peat Marwick

Certified Public Accountants

Peat Marwick Main & Co.
Stamford Square
3001 Summer Street
Stamford, CT 06905

March 24, 1988

NOTE: GE ROME

BREAK: 20.3

OTHER:

10092038

Mr. Dennis D. Dammerman
Senior Vice President - Finance
General Electric Company
3135 Easton Turnpike
Fairfield, Connecticut 06431



Dear Mr. Dammerman:

At your request, we have performed the procedures enumerated below with respect to Part B of your certificate on behalf of General Electric Company, dated March 24, 1988, to the Environmental Protection Agency. These procedures were performed solely to assist you in connection with the filing of the above mentioned certificate, and our report is not to be used for any other purpose. The procedures we performed are summarized as follows:

- The dollar amount of tangible net worth included under item 7, Part B, certificate page 2 - We compared the dollar amount of tangible net worth, which represents total share owners' equity less total intangible assets, with the balance of total share owners' equity included in the Company's 1987 Annual Report less the total of intangible assets included in note 16 on page 45 of the Company's 1987 Annual Report and found them to be in agreement.
- The dollar amount of total assets in the U.S. included under item 8, Part B, certificate page 2 - We compared the dollar amount of total assets in the U.S. with the balance of United States assets included in the geographic segment information included in note 26 on page 51 of the Company's 1987 Annual Report and found them to be in agreement.
- To determine that the negative response to item 11, Part B, certificate page 3 was correct, we compared the amount of U.S. assets included under item 8, Part B with the product of 90% times total assets as shown on the "Statement of Financial Position" page 27 of the Company's 1987 Annual Report and found that the amount under item 8 was less than the result of the computation described above.

Because the above procedures do not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on any of the items referred to above. In connection with the procedures referred to above, no matters came to our attention that caused us to believe that the specified amounts or items should be adjusted. Had we performed additional procedures, matters might have come to our attention that would have been reported to you. This report relates only to the amounts and items specified above and does not extend to any financial statements of General Electric Company and consolidated affiliates taken as a whole.

Very truly yours,

PEAT MARWICK MAIN & CO.


E. R. Noonan, Partner

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Member Firm of
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